

The Glass Ceiling and Women in Accounting: New Zealand Experiences and Perceptions

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Abstract

This paper investigates whether women and men accountants' perceive that there is a "glass ceiling" in the accounting profession for women, and whether they have experienced it in the past and currently. Semi-structured interviews of ten accountants from a range of settings found that the majority perceive that the glass ceiling in the New Zealand accounting profession still exists, as do the bias-centred, person-centred and structural-centred barriers that contribute to gender inequity. However, especially in the last 10 years, it has changed. These findings have implications for the New Zealand Institute of Chartered Accountants (NZICA), organisations and the members of the accounting profession in regards to discrimination and mentoring policies and the promotion of flexible work arrangements.

Key words: accounting profession; gender; discrimination

1. Introduction

Even those few women who rose steadily through the ranks eventually crashed into an invisible barrier. The executive suite seemed within their grasp, but they just couldn't break through the glass ceiling.

(Hymowitz and Schellhardt, 1986 p. 1)

This reference to the virtual barrier that qualified women reach which prevents them from attaining higher positions in an organisation as a "glass ceiling" may be the first use of that term (Adair, 1999; Jackson, 2001; Break the Glass Ceiling Foundation, 2008). However, women's under-representation in management positions was documented before this (for example, Harrigan, 1981). The glass ceiling represents "social and economic gender inequality" (Wirth, 2001 p. 1)¹.

Chartered Accountancy has traditionally been considered a male dominated occupation although more women are entering the profession internationally (Gammie and Gammie, 1995) and in New Zealand (Rainsbury et al. 1996). Women currently make up half of accounting classes at universities in New Zealand (Whiting, 2004) and from the early 1990s, equal numbers of males and females have been entering the New Zealand accounting profession (NZSA Taskforce for Research on Women, 1995a; Whiting and Wright, 2001). Female membership of the New Zealand Institute of Chartered Accountants (NZICA) has risen from less than 5% up to the 1980s to nearly 38% female membership in 2008 (NZICA, 2008).

The glass ceiling for women in accounting is an important topic for many reasons. Despite the encouraging statistics on the increasing proportion of female members in the

¹ The 'glass ceiling' has evolved over time to include ethnic minorities as well as women (Morrison and Von Glinow, 1990; Wirth, 2001; Devonport, 2007).

accounting profession, men and women in the accounting profession are not equal (Devonport, 2007; Emery et al., 2002): the number of women in senior management positions in the accounting profession are not in the same proportion as membership statistics. Currently 19.6% of senior management and ownership roles in the accounting profession are held by women members (Parsons, 2008). The under-representation of women in management positions in the accounting profession is not just an issue of relevance to women; it also affects men and the entire accounting profession, as "the identity of all accountants is potentially harmed by the stereotyped roles that are perpetuated at the social and organisation level" (Dambrin and Lambert, 2008a p. 27). There have been calls for further research into the "experiences of women chartered accountants working in the current social and professional environment" (Emery et al., 2002 p. 31) and social pressures facing women, to "ensure that equal opportunity is given to women in accounting" (Devonport, 2007 p. 208). Thus, this study investigates the perceptions of women and men accountants about their past and present experiences of a "glass ceiling" in the accounting profession.

The next section reviews prior literature on barriers to women's career advancement, particularly in regard to accounting careers. The research method is described, followed by the findings of the research, and conclusions and implications.

There are several areas where this study will contribute to knowledge. Firstly, it will provide some insight into how perceptions of the glass ceiling have changed and the extent to which there is perceived to be a glass ceiling in the New Zealand accounting profession currently. This may be useful to practitioners and organisations who are interested in implementing policies to attempt to reduce the effects of the glass ceiling or in determining if the policies they have implemented are working. Secondly, previous literature has mainly focused on the barriers that contribute to the glass ceiling. There has been no previous research into how women's perceptions of the glass ceiling have influenced their career goals.

This study will contribute to filling this gap identified in the literature. Thirdly, findings or inferences from this research will be relevant to and also contribute in overseas contexts. Results from research conducted in New Zealand indicate that, with regard to gender equity, the accounting profession in New Zealand reflects accounting and other professions of the Westernised world (Devonport, 2007; Emery et al., 2001; Whiting and Wright, 2001).

2. Prior research

There are several theories seeking to explain imbalances in women's representation at management level in organisations. An early theory was that as women entered the workforce and professions in greater numbers they would also be increasingly represented at management level. This theory is called the pipeline theory by Ciancanelli et al. (1990), Dambrin and Lambert (2008a, b) and Hooks (1992) or the trickle down effect by Broadbent and Kirkham (2008). Dambrin and Lambert (2008a, b) believe this theory is not tenable, as it does not sufficiently explain the barriers that women continue to face. As Devonport (2007 p. 36) points out, the time period required "for women to gain the experience essential for promotion ... has been covered many times over, yet women have not been promoted to the same extent as men".

Other explanations for gender inequity can be grouped into three categories: bias-centred, person-centred and structural-centred theories (Morrison and Von Glinow, 1990). Many researchers on women in accounting discuss these theories (Maupin, 1993; Gammie and Gammie, 1995; Whiting and Wright, 2001; Devonport, 2007; Gammie et al., 2007). Whiting and Wright (2001) develop a comprehensive theoretical framework showing the relationships between three influences (attitudes, attributes and structure) which correspond to bias-centred, person-centred and structural-centred theories, and how they affect women's career progression in accounting. These three theories will be used to structure the literature review and the findings.

2.1. *Bias-centred theories*

Bias-centred theories assume that discrimination, stereotyping and bias by the greater part of the population or predominant group is the main cause of inequities (Morrison and Von Glinow, 1990).

Discrimination is the different treatment of people because of their characteristics such as gender or race (Adair, 1999). There is significant research indicating that there is still blatant discrimination in the accounting profession (Ciancanelli et al., 1990; Maupin, 1993; AICPA, 1995; Barker and Monks, 1998). Both men and women discriminate against women (Gammie et al., 2007; Staines et al., 1974) and discrimination can occur in many different ways, such as the "queen bee syndrome".

The "queen bee syndrome" form of discrimination occurs when a professionally and socially successful woman (i.e., a woman in a position of power within an organisation) believes that if she has managed to succeed without the help of women's movements and initiatives then other women can too. The queen bee can use her power within an organisation to discourage and attempt to prevent other women from progressing (Staines et al., 1974). Staines et al. (1974) suggest that queen bees have this attitude because they have usually worked incredibly hard and relied on their individual skills and talents to rise to the top and they do not want progression to be easier for other women. The queen bee syndrome is recognised as a problem because, although these women in positions of power are in a good location to promote the progression of women, they are the least likely to do this. However, Staines et al. (1974) mention that already in the 1970s it appeared the queen bee syndrome was declining. This is supported in the literature review conducted by Gammie et al. (2007).

Discrimination is often the result of prejudicial and stereotypical views held by people (Morrison and Von Glinow, 1990). Dictionary definitions of prejudice include: "an opinion formed beforehand ... based on inadequate facts [or] intolerance of or dislike for people of a

specific race, religion, etc." (McLeod, 1987 p. 778), in this case women. Prejudice has been found to be a barrier to women's progression and thus a cause of the glass ceiling (Hymowitz and Schellhardt, 1986; Adair, 1999; Chung, 2001; AICPA, 2004).

A stereotype is a strong generalisation about a group where all the members of that group are characterised with the so-called "attributes" of that group. (Adair, 1999). It is believed that stereotypes contribute to the lack of career development opportunities for women and reduce their ability for achievement (Hymowitz and Schellhardt, 1986).

One of these stereotypes is the perception that women do not return to the accounting profession after having children and the "token woman" belief. Research has found that a high percentage of women return to work after having children (Hooks and Cheramy, 1994; AICPA, 2004; Almer and Single, 2007) yet many accounting partners said that because they assume women leave a firm after having children, they may not put as much effort into helping females' career development. There is also a perception that women within an organisation who have children are not committed to the organisation (Maupin, 1993; Hooks and Cheramy, 1994; Gammie and Gammie, 1995; Windsor and Auyeung, 2006), yet there is not the same perception about men with children. Women with families are not typically chosen to take overseas jobs (Hymowitz and Schellhardt 1986) and having children means that women are less able to do the overtime that is necessary for promotion (Barker and Monks, 1998; Windsor and Auyeung, 2006). Whiting and Wright (2001) find that work experiences (as well as career aspirations) are the most likely factors to affect job status. Because women have less work experience, they have a lower work status. Hooks and Cheramy's (1994) belief that it is assumptions and stereotypes like these that contribute to women being under represented in the higher positions is confirmed by Jackson's (2001) finding, nearly ten years later, that a lack of support for women's career development is a contributing factor to the glass ceiling.

However, women researchers, Almer and Single (2007) recognise that hiring women in the long run may not be economically rational. This is because, unlike a man, the time when women are likely to provide a significant return on the training the firm invested in them, is generally the time when women reduce the amount of work they do or leave the firm entirely.

Another stereotype is the "token woman" barrier. This is when men claim that certain women only got to their positions as a token gesture to ensure that people do not perceive the organisation to be sexist (Gammie et al., 2007).

2.2. *Person-centred theories*

Person-centred theories assume that differences in men's and women's personal characteristics and behaviour disadvantage women, as women's characteristics and behaviour are believed to make them unsuitable managers (Morrison and Von Glinow, 1990).

Maupin (1993 p. 16) discovers that both men and women think that women are perceived to need male-oriented characteristics in relation to management style, and to be successful they would have to act in a manner that is not "typically female". Maupin and Lehman (1994) indicate that it is not easy to be successful in accounting organisations without demonstrating stereotypical masculine characteristics, such as being assertive, competitive and forceful. Barker et al. (1999) provide evidence that women (in Ireland) feel they need to assume "typically male" behaviour in order to progress in their careers. Emery et al. (2002) and Jackson (2001) show that because women are assumed to not have the characteristics for leadership, they are disadvantaged. However, Maupin (1993) and Maupin and Lehman (1994) claim that, if this belief continues, it will result in negative consequences for both the organisation and the individual involved. This is because the "characteristics that are undervalued, repressed, or considered unimportant in partnership positions today are the ones necessary to make accounting organisations more responsive to human needs" (Maupin and Lehman, 1994 p. 436). Chung (2001) also identifies that aggressiveness is perceived as a

positive trait for male accountants but not female. This is an example of a double bind where women are expected to demonstrate male characteristics in order to succeed in traditionally male roles, however when they do this, it is perceived as a negative quality (Maupin 1993; Dambrin and Lambert 2008a).

A problem associated with the perception that women need male-orientated characteristics to succeed is the issue of "emotional labour". Emotional labour is where people suppress or present their emotions in a way that is desired or expected by the organisation or their peers. Although both sexes can do this, typically women are required to (Meier et al., 2006). There is evidence that in the accounting profession some women do this in order to succeed (Maupin and Lehman, 1994; Barker and Monks, 1998; Fearfull and Kamenou, 2006) which is a concern because emotional labour can cause stress (Fearfull and Kamenou, 2006) and emotional exhaustion in certain cases (Zapf and Holz, 2006).

2.3. *Structural-centred theories*

Structural-centred theories assume that the root causes of inequity are the structural customs and policies of a social system, such as a social structure dominated by men (Gammie et al., 2007) which enhances the discrimination of women (Morrison and Von Glinow, 1990).

An example of such a structure is the "old boys" network, from which women are typically excluded. Hymowitz and Schellhardt (1986) find that a lot of bonding and mentoring takes place out of work time in mainly male settings, such as while playing golf. This leads males to be more comfortable with each other and provides an opportunity to build important relationships with clients, colleagues and bosses, thus helping the males in these networks achieve in their careers. However, these male-only networks disadvantage the women that are not included. Hymowitz and Schellhardt's (1986) findings are supported a decade later, by the AICPA (1995) and Gammie and Gammie (1995). However Jackson (2001) finds that women

in management positions do not perceive the old boys' network to be a barrier and that women feel comfortable at informal gatherings and Gammie et al. (2007) indicate that by the 21st century the majority of women do not feel excluded from social networking.

Barker and Monks (1998) discover that in the 1990s there still appeared to be an inadequate support network for women and that some of the women studied felt they were disadvantaged by the lack of an "old girls'" network. Recently, there is evidence that old girls' networks are becoming more common (Fawcett, 2008). However, prior research identifies some limitations to overcoming the old boys' network with women only networks: women may be seen as differentiated from men and women still need to network with men in order to progress (Gammie et al., 2007).

A lack of mentors for women is also found to be a barrier (Gammie et al, 2007; Jackson, 2001). Barker et al. (1999 p. 311) indicate that mentoring is an important aspect of career progression and promotion in accounting, as "senior positions are unlikely to be achieved by those who have not experienced a positive developmental relationship with one or more influential mentors". In the Irish context, Barker et al. (1999) believe that whether a female has a male or female mentor makes no difference; however, males benefit more from a male mentor. Whiting and Wright (2001) also identify increasing mentor support as beneficial to women as it gives them higher career aspirations and they are more likely to have higher job status. Unfortunately women mentors are not that readily available (Gammie et al, 2007). Jackson (2001) discovers that only 37% of the women she surveyed have a mentor. Gammie et al. (2007) think that this is unlikely to change, as the barriers contributing to the glass ceiling will continue, leaving few women in positions higher up in the organisation to be role models or mentors to motivate younger women to strive for partnership.

Achieving a work-life balance, particularly balancing a family and a career, is a repeated theme in the gender literature (Adair, 1999). Almer and Single (2007) and Gammie

and Gammie (1995) claim that few women are reaching higher positions as they have to balance their lifestyles between work and family. Barker and Monks (1998 p. 817) claim that women's career progression is generally only made at a significant sacrifice to their personal lives and that "if women want the same thing as men then they have to give up more". Gammie et al. (2007 p. 194) suggest that women "jump off the promotion ladder from choice".

In relation to women's work-life balance, Whiting (2004) discovers that many accounting workplaces have changed and offer more flexible working arrangements, such as flexible hours, part time work and parental leave, which has allowed women to progress. According to Gammie et al. (2007) there have been cultural changes in relation to family expectations and women's responsibilities such as an increased sharing of family responsibilities. Although work flexibility is available, Gammie et al. (2007) find that some firms still have a "macho" culture where it is impossible to achieve a work-life balance and that a significant number of partners they interviewed were not aware of the flexible working arrangements available to them or their employees. Ciancanelli et al. (1990) also raise a concern that these flexible work strategies may reinforce the idea of "women's work" and women's prime responsibility for children. Gammie et al. (2007) believe that women who want a work-life balance will have to wait for organisations to change. At present, there is no equality of responsibilities, but firms will have to change this culture in order to attract and retain women.

2.4. The glass ceiling currently

The perception of a glass ceiling in accounting still exists. Women are not well represented in senior management positions of the accounting profession (Gammie and Gammie, 1995; Whiting and Wright, 2001; Devonport, 2007). However, there are conflicting views about whether the glass ceiling is getting thicker or thinner. Gammie and Gammie (1995) discover that the glass ceiling is "rather thick" in some areas, such as in professional

accounting firms (AICPA, 2004; Gammie et al., 2007) where women are less likely to achieve senior management positions in larger firms than in medium and smaller sized firms (AICPA, 2004). Gammie et al. (2007) are also concerned that the glass ceiling may be even thicker for younger women currently coming through the accounting profession. However, there is some research which identifies that the glass ceiling is becoming thinner (Whiting and Wright, 2001), especially in some "specialised" areas such as auditing (Whiting and Van Vugt, 2006). Broadbent and Kirkham (2008) and Jackson (2001) believe that the glass ceiling may be "rising"; however, women are still facing a glass ceiling at certain levels, especially partnership levels. Altman et al. (2005) suggest there is evidence that the glass ceiling is currently starting to "crack". However, all these authors believe the glass ceiling is not yet a thing of the past and there are still a lot of issues that need to be addressed in regard to women's progression in the accounting profession.

2.5. Research objectives

This research elicits the perceptions of female and male accountants about their experiences now and in the past of a "glass ceiling" in the accounting profession. The research objectives were to investigate:

1. Why the glass ceiling still appears to exist in New Zealand and how it has changed over time;
2. To what extent women in accounting are still experiencing the glass ceiling; and
3. How women's perceptions of the glass ceiling have affected their career goals and career progression.

3. Research approach and methodology

3.1. Research method

Semi-structured interviews were conducted using an interview guide (see Appendix 2) asking mainly open-ended questions. Simple questions on career history and career goals were asked first in order to build rapport and gain the interviewees' confidence before the more personal questions in the last section.

The questions on career history were used to gain an understanding of the interviewees' career progression, the key events and how happy they are with their career. Then the interviewees' career goals were investigated, including how they have changed, motivations, obstacles and successes. The final non-leading and open-ended questions were designed to determine the interviewees' perceptions of the glass ceiling, if it was seen as a problem and how it has affected them. The interview guide was used for both the female and male interviews. However, questions 22 -24 (Appendix 2) were not asked of the men as they relate to how the perception of the glass ceiling affects them and questions 15-16 were not asked if the interviewee did not perceive the glass ceiling to exist. The interview guide was not strictly followed and in certain instances questions were asked in a different order so that other areas that presented themselves could be investigated.

3.2. The accounting profession in New Zealand

As the New Zealand Institute of Chartered Accountants (NZICA), "is, and has been for most of last century, the largest of all the accounting associations in New Zealand, it is the professional body most closely associated with accountancy in this country" (Devonport, 2007, p. 8). Members of the Institute may be in public practice, in auditing, tax compliance or business advisory roles; may be in companies, as financial and/or management accountants or in finance or company secretary roles; or may be in the public , the not-for-profit or the education sectors. To

become a chartered accountant (CA), a person needs to complete four years of prescribed degree level study including obtaining at least a bachelor's degree, complete three years of practical experience and pass two professional competence examinations. While obtaining the practical experience, accountants employed in public accountancy practices will usually be classified by year of experience (e.g., audit 1, accountant 3), "graduate" accountant or "1" indicating the first year in an accounting firm. Having obtained the CA qualification, the accountant progresses through the ranks from supervisor, through assistant manager, manager, senior manager, director, executive director to partner. This research examines perception of a glass ceiling preventing women from reaching partnership level in public accountancy firms.

3.3. Interviewees

Ten semi-structured interviews were conducted, between August and October 2008, with eight women and two men in Christchurch, New Zealand (Appendix 1). Both females and males were interviewed "to explore the extent to which perceptions and experiences differed based on gender" (Gammie et al., 2007 p. 49). The participants were obtained from two different sources. Firstly, an email inviting volunteers to participate was sent to the women in a "Big 4" accounting firm. The first three women who volunteered were selected. The remaining participants were personally approached contacts of the researcher and other academics and selected to ensure a wide range of backgrounds and experience. The participants range from a graduate accountant to a partner with more than 20 years experience in the accounting profession. There are women and men from accounting firms and corporate accounting and a woman who has temporarily left the profession. Half of the women and men have children.

The interviews were conducted at the participants' convenience either during or out of work hours in offices, at the participants' homes or in one case at a coffee shop. The interviews ranged in time from 45 to 90 minutes.

3.4. Data analysis

The interviews were recorded with the permission of the participants and fully transcribed. Written notes were also made during the interviews, which were useful for identifying areas to be expanded on later in the interview. In two instances part of the interview was not recorded due to problems with the equipment; however, in both cases this was noticed in time and more detailed notes were taken. Notes were also made after the interviews highlighting main points, interesting facts and any themes that were emerging. These were used to ensure that any themes that began to emerge at the beginning were not forgotten during analysis.

3.5. Limitations

There are some limitations of this research. Firstly, a small, non-representative sample has been used. The Christchurch environment may not necessarily be representative of New Zealand environment: several participants mentioned that Christchurch is less "cut throat" than other offices in New Zealand. However, a detailed description of the results is presented so it is possible for readers to make judgements about the transferability of the findings. Secondly, some women may be reluctant to admit or discuss any barriers or problems they have faced as it is a personal issue and they could be embarrassed. In order to minimise the risk of this happening the interview questions were designed to build rapport with the interviewees and make the interviewees feel as comfortable as possible throughout the interview process.

4. Findings and discussion

4.1. *Bias-centred theories*

Consistent with prior research (Adair, 1999; AICPA, 1995; Chung, 2001; Whiting and Van Vugt, 2006; Gammie et al., 2007), two of the women believe that they have been discriminated against based on gender.

You'd be surprised how sexist men can be who aren't that old ... you might think a 65 year old partner might have a view about something and you'd think a 35 year old wouldn't, but you'd be surprised. (Senior)

You realise that no matter how hard you fight and no matter how much you prove yourself, some people will never change their opinion. No matter what you do, they are always going to think you should be at home in the kitchen ... and you've kind of got to accept that. (Junior)

It is also interesting to note that one of these women was discriminated against by another woman more senior than her.

I got told a few years ago that I was too old to be a partner....But they didn't say "you're too old to be a partner". It was more like: "of course you don't want to be a partner, because by the time you do this then you'll be this age and then, of course ... you have to do that and then you'll be this age". (Senior)

This is an example of the "queen bee syndrome" (Gammie et al., 2007; Staines et al., 1974). However, this woman believes some of this bias may be because she was already an *older* woman when she entered the accounting profession. Both of the women who have been discriminated against believe that the best thing to do is to accept that it happens and get over it, because it is not possible to change people's opinions. Although they accept this discrimination, the women do not believe that they cannot progress as a result of it.

You've got to stop arguing with some people, 'cause you are never going to change their opinion and you are never going to change your opinion and it doesn't actually reflect poorly

on you just to walk away rather than actually making a fight out of it. You'll actually look better for walking away. (Junior)

Another reason for discrimination mentioned by one woman is that, because there are not many women in the senior roles, men do not understand how to work alongside or relate to women in the accounting profession.

Equality only comes when you actually have people stick around, and females too. So how can you expect males to understand what females want and need if you don't have women there to have a say? (Senior)

Four of the women and two of the men perceive that women are not promoted or given career development opportunities because the stereotype that women are less committed to the organisation and will leave when they have children still holds.

We were always sort of mentoring and looking at women ... there was no discrimination in that sense ... but also there was always that concern ... that they could ... have a [family] ... it was certainly much harder for them. (Male, Ex-Partner)

It is interesting that this perception persists because research finds that a high percentage of women return to work after having children (Almer and Single, 2007; AICPA, 2004; Hooks and Cheramy, 1994) One woman believes that this stereotype will definitely limit her career progression opportunities. She is concerned enough about this that, although she plans to have children and return to work afterwards, she does not intend to inform her firm about this.

My key aim is to get into a managerial position and be in it for a couple of years before I leave to have children, but I won't tell them that when they go to promote me. (Junior)

However, the women do recognise that there is a significant investment on the part of the organisation in training someone which will be lost if that person leaves in the near future, as recognised by Almer and Single (2007).

A lot of time and energy goes into promoting someone to manager ... if they look after me and they put me as a manager ... I'll come back and work for them again. (Junior)

The token women stereotype occurs when people perceive that women's achievement is a result of a "token" gesture to make the organisation look better and not appear sexist (Gammie et al., 2007). Two of the women believe that to a certain extent organisations with women at the top do promote women for appearance's sake, although they did not say that these women did not deserve to be in these positions.

Having a female partner in there does help [the firm] but I think to a certain extent they use her as a marketing thing as well. "She's a female, you know so we must be considering other women as partners in [the] future".So I mean she's adding something just by being there, because she makes the whole firm look good. (Junior)

4.2. *Person-centred theories*

Two interviewees believe that a barrier women face (Woman, Senior) and used to face (Male, Ex-Partner) is the perception that in order to succeed they need to display male orientated characteristics.

Early on [in the past] ... for a woman to become a partner she would basically have to be a man, in the sense that she had to be equal and do exactly the same as what the blokes were doing. (Ex-Partner)

This is consistent with prior findings that women need to become "men" to succeed (Maupin, 1993; Maupin and Lehman, 1994; Chung, 2001; Emery et al., 2002; Jackson, 2001). However, one senior woman has made a strong effort not to lose "herself" or become a "pseudo male" as her career has progressed.

I didn't want to lose the fact that I was a girl and I liked doing girly things and being female ... just because I was ... in a ... male-dominated environment. ... I think it's fortunate that the guys are respectful of the fact that I am not going to become a pseudo male to get ahead.

She also consciously sought out a female mentor that had not "become a man" to be a partner and is still well respected.

A problem associated with the perception that women need male orientated characteristics to succeed is that women suppress or present their emotions in a way that is desired or expected by the organisation or their peers (Meier et al., 2006). Women in the accounting profession do this (Barker and Monks, 1998) in order to appear less "feminine" (Maupin and Lehman, 1994) or "fit in" (Fearfull and Kamenou, 2006). There is some evidence that at least two of the women are doing this.

[After a confrontation with my boss] I was upset and I didn't want to be crying in front of him so I shot out to the ladies to sort of tidy myself up. (Junior)

I try to bring a human element ... I am very passionate and very emotional about things. Not that ... I cry at the drop of a hat but I am outwardly emotional more than the guys. They are better at shutting it down and I think that makes it difficult sometimes, because I worry that I will be seen as overly emotional. (Senior)

Although this latter woman does recognise that she suppresses her emotions on occasion, she does not believe that when she expresses her true emotions this influences her career progression or other people's perceptions of her. However, Maupin (1993), Maupin and Lehman (1994) and Zaph and Holz (2006) recognise that negative consequences for both the organisation and the individual involved may arise if women continue to suppress their emotions to appear less "feminine".

One man also mentioned that women's personalities and skills may not be suited to the insolvency side of accounting

... which can be quite an aggressive type of business at times, dealing with some people under serious pressure and you've also got to seriously crack down on people sometimes, well, really shout at them, I suppose. ... There are women that excel in this line of work but ... some women would not enjoy that. (Senior)

All of the women mentioned that a barrier was that women are not confident enough to push themselves forward and/or that men appear to be more confident than women are.

Women don't ask for promotion, don't put themselves forward and they need to toughen up a bit. (Senior)

Most of the women consider this a problem because in order to progress people need to be *seen* to be performing well, which may not be the case if women are not confident enough to make their achievements and skills well known.

4.3. *Structural-centred theories*

Five of the eight women and both of the men believe that there is still an old boys' network in the accounting profession; however, consistent with Gammie et al. (2007), none of the women mentioned feeling left out or disadvantaged by this. Two women (a junior and a senior), mentioned that the old boys' network may just be specific to the Christchurch environment. Another woman believes she has experienced an old boys' network in some offices of her firm, both nationally and internationally, but not in others. Despite the perceived presence of an old boys' network, some of the women have found ways to get around the barrier this presents for networking opportunities.

You just find other ways of doing it. I might not be [going] out for drinks with people after work, but you do lunches and have coffee ... during the day. (Partner)

This woman also tries to limit networking functions to one a week, although it is possible to attend a lot more. She does not believe that she is restricted by this because Business Advisory Services, the division she works in, relies more on word of mouth referrals than networking to form business relationships.

Consistent with Fawcett's (2008) belief that women are building their own networking groups, one senior woman, participates in a women's lunch programme that was started by a group of women, including herself, in her firm. The women's lunch group meets every three

or four months and women from each division within her firm attend. These women then invite at least two clients or potential clients. The lunch programme gives the women an opportunity to overcome some of the networking barriers in an informal setting.

We felt there was an opportunity to build a women's network ... an informal one, where we weren't trying to sell each other everything but that we could get to know women who were probably working part time but had good jobs, that were reasonably senior but maybe not the top dog and that were losing out on the opportunities to build a network of their own because people were only being targeted if they were CFOs or CEOs or directors. (Senior)

The advantage of this lunch programme is that the women personally invite everyone who attends so that women such as working mothers or women working part time are able to take part. This shows that women may have overcome exclusion from the old boys' network, by being more flexible about networking and establishing their own networking groups.

Unfortunately, the creation of women-only groups may not overcome the networking barrier entirely, because women still need to interact with male networks and groups (Gammie et al., 2007), and forming women-only groups may further differentiate and marginalise females. However, none of the women interviewed raised this as a concern.

All of the women have been mentored at some stage in their careers. However, the majority of this mentoring was through formal, organisational programmes of having a "performance coach" which generally concentrate on junior staff. All the people who are in the process of becoming a member of the Institute of Chartered Accountants have to have a mentor (NZICA, 2006) and one of the senior women interviewees is a registered mentor with NZICA. The women interviewed were assigned mentors on an availability basis rather than a gender-to-gender basis.

This finding of widespread mentoring contradicts research indicating that a significant number of women do not have mentors (Jackson, 2001) and is a positive step, as mentoring is

seen in the literature as important for career progression and promotion in accounting (Barker et al., 1999; Gammie et al., 2007).

However, it appears that the focus of performance coaches and the Institute mentors is more on ensuring the person being mentored is performing to the standard expected by the firm and the Institute. Although the performance coaches do provide information and advice, this does not seem to be particularly encouraged outside the allocated times for performance reviews and career development planning, unless there is a serious problem. Thus firms may need to encourage their performance coaches to provide more of a mentor role and support for the people, especially women, that they are "coaching".

Two of the senior women and the male ex-partner did not mentor anyone outside of the coaching role. This is a concern because prior research indicates that there are not enough women available to mentor women who want a woman mentor (Jackson, 2001). Only one senior woman in this study has a mentor. Her mentor works in the Auckland office of her firm because there are no women partners in her division in Christchurch. There are some difficulties with their being in different cities; however, they still manage to catch up over the phone and at national conferences. This woman is also the only woman interviewed that has a mentor outside of the firm's formal processes. This is similar to the AICPA's (2004) finding that the majority of accountants do not have mentors outside of organisational mentoring programmes. Of the two other senior women who did not have mentors, one did not find having a mentor particularly beneficial to her. The other woman (Partner) had been mentored during the lead up to becoming a partner, and although she no longer has an official mentor, she does use the other (male) partners and occasionally female colleagues for support.

All of the interviewees believe that women's careers are limited by the fact that they have to prioritise their lifestyles, especially in regard to balancing children and families with

their careers. This finding is similar to that of Adair (1999), Almer and Single (2007), Barker and Monks (1998), Gammie and Gammie (1995) and Gammie et al. (2007).

When I was going through school we [were] told, "Yes! girls can do anything!" ... but now you've got to be a mum and you've got to stay at home. ... There's a bit of difference there, there's a bit of a gap ... my husband and I, we've both realised it's finding a balance between his job and my job and a balance [in] our lifestyle as well. (Graduate)

I think family provides balance and makes you realise what's important to you. ... You know, it's not possible to have that fantastic career and a fantastic family. I personally don't see how that's achievable. (Woman, Ex-Senior)

One man, whose first child was born one year into his partnership, also recognised that his family life suffered by not having a work-life balance:

Particularly in the audit side, you work some pretty long hours and it got to the point where [my] family life suffer[ed] ... It was hard. It was harder on [my wife] obviously ... I wasn't there a lot of the times I should have been. (Ex-Partner)

For two working mothers, having to balance a career with family means they are unable to do some things that contribute to promotion. Another woman mentioned that having to move to work in another office is not always possible, which can be a problem in terms of progression (Hymowitz and Schellhardt, 1986).

With the Big 4 firms there is an expectation [that] to be a partner you need to work in another office, probably overseas ... For women, particularly if they are married or they have children, it's not so easy to relocate even for 12 months or something because you have to consider another person's career and childcare and education. (Senior)

Another woman expressed a concern that she was not able to do the overtime "that makes you look [better to] employers" (Graduate).

This is consistent with Whiting and Wright's (2001) finding that mothers in accounting work less hours. This may be a problem as Barker and Monks (1998) and Winsor and Auyeung (2006) believe that overtime, even if the hours are not productive, is necessary in

order to be promoted. The limited ability to work in another office or do overtime is also a concern as these activities contribute to a person's work experience which Whiting and Wright (2001) find (along with career aspiration) significantly influences career status.

Despite the disadvantages of women's limited ability to do work associated with being promoted, the women in this research are still choosing to have children and a family, which is consistent with Gammie and Gammie's (1995) belief "that the barrier is one of choice, although this choice may be discriminatory in itself" (13).

It appears that the Christchurch environment allows for women to take advantage of flexible working conditions. Of the four women who have children, three had used or still use flexible working arrangements in the form of part-time work, reduced hours and weekend work. The Graduate currently works four days a week and the Partner worked 30 hours part-time when her children were younger. The Partner currently has a "reduced hours and reduced remuneration" partnership structure, although her reduced hours are approximately 45 hours per week! The third woman (Ex-Senior) works part time in the weekends, planning that when her children are older she can re-skill and then move into a job that she wants.

I still really believe that I could... get my career back when I feel like it, because of the fact that I have kept working throughout my kids' [childhood].

One man (Ex-Partner) also mentioned that flexible working arrangements are available for women who work in his firm, especially those with children. A woman (Junior) who does not have children had also taken advantage of flexible work arrangements, working part time while she studied. Another senior woman was focusing on the more technical area of her division so there was a possibility for her to have flexible working arrangements in the future to pursue her personal interests. The prevalence of flexible working arrangements is consistent with research finding that organisations are changing to allow more flexible working conditions and are more flexible about allowing people to return to work after having children (Almer and Single, 2007; AICPA, 2004; Whiting, 2004).

Although firms are improving in this area, flexible working conditions appear to be offered on a one-to-one basis and many of the women are unaware of what exactly is available (also noted by Gammie et al., 2007). One woman (Graduate) was unaware that flexible arrangements were available until after she resigned. She was then offered part-time work and decided to stay.

What I have learnt is that you have to be the one that approaches them; they are not going to approach you.

Another woman (Partner) had to largely dictate her flexible arrangements and she also delayed becoming a partner until her children were older. However, this was her choice because she felt that she could not give the partnership the required commitment while her children were young.

A significant amount of research finds that women who take advantage of flexible work paths or other arrangements tailored as "mummy tracks" take longer to achieve and have limited career success (Barker and Monks, 1998; AICPA, 2004; Almer and Single, 2007; Gammie et al, 2007; Dambrin and Lambert 2008). Two of the women in junior roles raised this as a concern.

As much as we go on about equal opportunities and stuff like that if you're gonna take 2 years out or 5 years or however long, it's gonna impact your career ...It just cuts down...the chance of progressing further, because you are putting something else in front of work.

These worries mirror Gammie et al.'s (2007 p. 80) claim that "the uptake of part-time working also appears to have compromised a female's opportunity to reach partnership. ... Thus, working part-time appears to temper the ability to progress and to limit their contribution to a relatively basic level within the firm".

Another concern is raised by Ciancanelli et al. (1990), who question whether these flexible work opportunities on their own will improve women's ability to reach equality. They suggest that they may further reinforce ideas of "women's work" and women's child-rearing

responsibilities "and thereby serve to reproduce sexist and discriminatory ideology and behaviour" (140).

Because the majority of the women interviewees with children have not taken advantage of flexible working opportunities for a significant period of time, it is not possible to reach a conclusion as to whether flexible working opportunities continue to affect or limit women's career progression in New Zealand. However, one woman (Partner) did take advantage of part time work when she had her children (now aged between 2 to 11) and she still progressed to partnership level, although with reduced remuneration and hours. This is similar to Dambrin and Lambert's (2008b) finding that mothers are generally unlikely to become "heavy partners" or partners with more responsibility and higher remuneration. The partner interviewed did mention that she might not have been able to do this in another division, such as audit, or without the support of her husband.

A common theme from all three of the mothers who work during the week is the strong support from their partners and families. These women would be considered "Work First Women" or women "primarily committed to work" under Whiting's (2004 p. 10) Work/Families Strategies Typology. These women are married to what Whiting (2004) describes as "Stepping Stone Men" or men who are significantly involved in their families and attempt to have a balanced lifestyle. Two of the women (Partner and Senior) are married to stay-at-home dads who work part time now that their children are older. The other woman (Graduate) has a husband with a flexible job and the support of her parents and parents-in-law to help with the daytime childcare. Her mother-in-law even took early retirement from her job so she could be their son's daytime carer. All of these women recognise that without this support it would not be possible for them to be able to work in the same way that they currently do. This confirms Gammie et al.'s (2007) finding that women perceive that, in order

to succeed in a career in accounting and have children, they need to have a supportive husband or support network.

I'll be honest about that. I don't think that I could have done what I've done if we were both career orientated ... because family is really important to both of us, I think I would have struggled if I [had ended up] putting my kids into childcare and having to juggle all of that stuff. (Partner)

That there are women with children choosing to be the main "bread winner" is consistent with the finding that social structures are changing (Whiting, 2004) and it is becoming more socially acceptable for women to be the main earner in a family or household (Dambrin and Lambert, 2008a). Despite this, one of the working mothers believes that there is still bias against working mothers, from both men and women:

I worked for a woman who didn't like working mothers – she wasn't a mother...she thought if you were a mother you should be at home with your children...so people still have this romantic view that your husband will provide for you and you will be fully satisfied as a person by staying at home and changing nappies. (Senior)

Despite all the barriers identified, when asked "How have your goals been affected by your perception of the glass ceiling?" only one woman indicated that her perception of the glass ceiling has affected her career goals.

There is that awareness of the fact that it is a lot harder to get to where your goals are ... compared to a male, you tend to think about what ... you really want because you are going to have to work bloody hard to get there ... whereas a man can go ... "I want to be a partner" and probably doesn't need to be quite so worried about how that is going to happen because it is more natural for a male to become a partner if they work in an organisation for long enough. (Junior)

No prior research has reported on the effect of women's perceptions of the glass ceiling on their career goals. This one case shows that some women may change their career goals as

a result of their perception of the glass ceiling. However, as only one woman responded that her goals had been affected, further research needs to be carried out exploring this issue.

All women respondents, with the exception of one junior woman, perceive that some barriers exist and/or have experienced some of the barriers that are referred to in the literature as contributing to the glass ceiling. Whether the perception or appearance of the glass ceiling has affected their career progression differs from respondent to respondent. One of the women believes that her career has not been affected by the glass ceiling:

I personally haven't experienced it. I'm sure that others do in different kinds of organisations but I've been really lucky. (Partner)

Two of the women believe it has taken them *longer* to progress than if they had been men, rather than there being a ceiling, which is *preventing* them from progressing.

Generally when [you] start at a firm ... [you] are expected to have the ambition to be a partner and they also expect you to meet certain goals... [if you] haven't met them by a certain date then they...know that [you are probably] never going to [make] it. I've been here 11 years – it's quite a long time to get to the position I'm in. (Senior)

It does take longer to demonstrate capabilities so it might not be so much of a ceiling but a lag in time. You have to prove you are going to stick around...It didn't hold me back - it just delayed the process a wee bit, but since I've been a manager it has been the opposite. (Senior)

Three of the women believe that if you are really determined to progress to the senior positions in accounting it is possible.

If you have a positive attitude I don't see why there has to be a glass ceiling. Realise that you have different stages during your career. (Ex-Senior)

I think if you are determined you'll get there...I think you would just have to push a bit harder than the men would, because it doesn't seem like it's accepted as such a natural thing for a woman. (Junior)

4.4. *The glass ceiling*

There are mixed findings in regards to the participants' perception of the glass ceiling in the accounting profession. The majority of participants (eight out of ten) believe that the glass ceiling still exists.

Supposedly it's not there because it is un-PC for there [to] actually be a ceiling. ... It's definitely there ... definitely still a force. (Junior)

There definitely is a glass ceilingYou don't have to look very far to see some professional firms where ... the number of female partners are really high and [in] others it is extremely low, given the number of employees. (Senior)

However, two women believe that the glass ceiling is no longer a reality for women in accounting. One of these women has not had much experience in the accounting profession (approximately 4 years). The other, a mother, believes it does not exist if women remain childless (Ex-Senior).

An interesting finding is that five of the eight women and one of the men interviewed believe that the glass ceiling only exists in women's heads, like a mental block. In most cases they believe that women, to some extent, use the glass ceiling as a convenient excuse to explain why they are not at or do not want to reach the top.

The glass ceiling is a perception of other people and yourself, so if you perceive one is there, then it is. But once you get over that then there are other ways to get round it – it's not there anymore. (Woman, Senior)

It is still of women's making. Nobody is arguing anymore that we don't have the capabilities or opportunities ... It is a perception where a person gets negative about the glass ceiling, i.e., they think that they didn't get a promotion because of it when really it was because their performance wasn't good enough. (Woman, Senior)

I think some people create it in their own minds as an excuse not to go past a certain level ... so that they ... don't have to face the fact that actually [it] is them that's causing the block as

opposed to something external ... I think it's a nice excuse for a lot of people to not face up to maybe short comings in their skills. (Woman, Partner)

This concept of the barrier being in women's minds is not mentioned in previous research with the exception of Gammie and Gammie (1995). Two women who participated in their study "felt that there were no barriers preventing women reaching the top apart from the women themselves" (p. 12). However, this was not discussed further.

As four of these five women are in senior management positions or have previously held senior management positions, this may be a mild case of "queen bee syndrome" discrimination. These women may be indicating to other women in the profession, who may in fact be experiencing one or many of the barriers which contribute to the glass ceiling, that the glass ceiling is "just in their heads" and they did not have any problems reaching senior positions so neither should these women. This is a problem because these queen bees are in the best position to promote the progression of women but may not (Staines et al., 1974).

However, it appears that at least one senior woman is attempting to mitigate this concern about the queen bee syndrome by supporting women below her on the promotion ladder. Although this woman recognises that she worked extremely hard to become a manager, she feels it was her personal choice and not necessary for others. Because she is aware that this approach may have been giving other women the idea that the only way past the glass ceiling is to work too hard, she is now making a conscious effort to inform people who are wanting to become a manager that they do not need to work as hard as she did. This is a positive step because Gammie et al. (2007) have recognised the need for women who have made it to senior positions to encourage and support other women trying to progress. However, this woman is the only one of the five senior women doing this so there is room for improvement.

4.5. *How the glass ceiling has changed*

++All of the people interviewed believe that the glass ceiling has changed, but there are a number of different reasons for this perception. Two women think that change has happened in the last decade.

It was very predominant in the 80s. ... I think it was probably quite real then ... but ... the world is changing and we can probably cast aside some of the more old fashioned ideas ... in the last 10 years, which is good. (Partner)

Three other women believe that it has changed as a result of the increase in women in the profession. This is similar to the pipeline theory or conjunctural hypothesis as discussed in the literature (Ciancanelli et al., 1990; Dambrin and Lambert, 2008a, b; Hooks 1992).

[At my firm] ...maybe 60 or 70% of the staff are female so if they had that attitude they would basically lose 60 to 70% of their staff. So they can't afford to be that way. You know it's probably quite a powerful force to be reckoned with. (Junior)

Another woman believes it has changed in relation to people themselves; that is, it has changed from being structural-centred to person or bias-centred.

I think in the past it was probably more institutional where now it's less institutional and more personal. So if somebody encounters the glass ceiling it's probably because of the person either themselves or somebody else whereas some years ago it would have been factors within the firm. (Senior)

Changing attitudes (for example, towards working mothers) and the natural retirement of people who hold negative attitudes towards women is an explanation by two women as to why the glass ceiling has changed. Chung (2001) suggests this as a way that the stereotyping barrier can be mitigated.

Overall, all of the participants in this study perceive that the glass ceiling in accounting has changed. There are mixed views as to why it has changed, ranging from the increase in the number of women in the profession to a change from structural-centred barriers to person

and bias-centred barriers. They all believe that it has changed in a positive way, although improvements still need to be made.

The following sections discuss how the barriers that contribute to the glass ceiling have changed and how the research participants currently perceive the barriers. Findings are grouped together using the Influences on Gender Differences Framework (Figure. 1).

5. Conclusion

This research uses semi-structured interviews with a range of women and men to investigate the perceptions of a "glass ceiling" in the accounting profession in New Zealand. The majority of participants perceive that the glass ceiling in the New Zealand accounting profession still exists but it has changed, especially in the last 10 years. There is also evidence that the bias-centred, person-centred and structural-centred barriers that contribute to gender inequity or the glass ceiling still exist in the New Zealand accounting profession.

Most of the people involved in this study perceive that there is a "glass ceiling" in the New Zealand accounting profession. There is a common perception among the senior women that the "glass ceiling" is a barrier in women's heads that can be overcome, provided that existing barriers are not disregarded.

All of the participants in this study perceive that the glass ceiling in accounting has changed. There are mixed views as to why it has changed, ranging from the increase in the number of women in the profession to a change from structural-centred barriers to person and bias-centred barriers. All of the participants believe that the glass ceiling has changed in a positive way; however, improvements are still necessary.

It appears bias-centred barriers are still being faced by women in accounting. Women are still facing discrimination. However, the women that felt discriminated against believe that the discrimination will not prevent them from progressing within the accounting profession. Some of the participants also perceive that the stereotype that women are not as

committed to the organisation and will leave when they have children still holds, although both the women and men can see the economic rationality of this stereotype. There is also a concern that, although firms may not be promoting women as a "token" gesture, they are using women who have progressed as promotional tools.

Person-centred theories are perceived to contribute to the glass ceiling in accounting. The perception that women need to become "pseudo males" in order to succeed is still perceived to exist by one of the interviewees. It also appears that some women are suppressing their emotions and feelings in order to fit in with what their peers and organisation expect of them. Another limitation mentioned by all of the women is that women are not as confident as men are, nor are they confident enough to push themselves forward for promotion.

Although improving, it appears structural-centred theories also continue to contribute to the glass ceiling in the accounting profession. Although the old boys' network is still thought to exist, none of the women who felt this believed they had been excluded or disadvantaged by it. Women are finding other ways to overcome this networking barrier by networking at more family friendly times and creating women's groups. All of the interviewees have been mentored at some stage during their careers, however the form of this mentoring may not be sufficiently supporting the participants and could be an area for improvement and further research. It is also a concern that so few senior women are active mentors, as mentoring and supporting other women is important to encourage other women in the profession to progress. All of the interviewees perceive that because women have to prioritise their lifestyles, especially in regards to balancing children and families with their careers, their careers are limited. Despite the disadvantages of working mothers not being able to do some of the work associated with being promoted, the women in this research are still choosing to have children and a family. Although, women are able to take advantage of flexible working conditions in

the Christchurch environment, many of the women are unaware of what is available. There is also a concern that these flexible working arrangements may mean that promotion takes longer or limits women's career success. There is also some indication that social structures may be changing and it is becoming more acceptable for women to be the main breadwinner in a household.

No prior research has reported on the effect of women's perception of the glass ceiling on their career goals. This research indicates that some women may change their career goals as a result of their perception of the glass ceiling. However, as only one woman responded that her goals had been affected, further research needs to be carried out exploring this issue.

The majority of the women perceive or have experienced some of the barriers that contribute to the glass ceiling, however the effect this has had on the women's career progression varies. Some women believe that the barriers have caused more of a time lag effect rather than a block or "ceiling". Despite this, women in this study believe that it is possible for women to progress to senior levels in accounting if they are determined.

Overall, it appears the glass ceiling faced by women in the accounting profession has improved but women still face bias, person and structural-centred barriers, which implies that further improvements by women, men, organisations and the Institute are still needed.

5.1. Implications

Organisations need to make more of an effort to reduce discrimination, possibly by implementing formal processes for dealing with discrimination. Organisations and the Institute could educate members on the effects of discrimination and that discrimination is unacceptable and will not be tolerated (Chung, 2001; Maupin, 1993). Organisations may need to change their culture to encourage "feminine qualities" (Maupin, 1993) so that women do not feel they have to suppress their emotions. This may also help reduce gender stereotypes and discrimination. There is some evidence that the mentoring programmes offered by the

Institute and organisations need to improve by providing more support to the people being mentored and that senior women should be encouraged to mentor and support junior women in their quest for progression (AICPA, 2004; Barker et al., 1999). Also organisations need to promote their flexible work policies so both women and men are aware of what is available to them (Gammie et al., 2007; Whiting, 2004). If the number of men using flexible work arrangements increase this could reduce some of the negative views that people associate with these arrangements.

5.2. *Further research*

This research identifies many areas for further research. Firstly, further research could investigate the long-term effects of flexible working arrangements on the career progression of women who use them. The experiences of older women who have entered the accounting profession as graduate accountants, especially in Big 4 accounting firms could also be explored. Two of the senior women have plans for after partnership; future research on the glass ceiling in accounting could explore the experiences of women in the profession after partnership. The effectiveness of the current formal mentoring programmes available through organisations and the Institute could be investigated.

The sample could be extended to include, for example, experiences of women in accounting roles in the corporate or other sectors, in various sized firms, etc. Also more men could be interviewed in order to draw out, firstly, whether they have been affected indirectly or directly by the glass ceiling for women, and also whether men trying to balance career and family life perceive a glass ceiling for men/fathers.

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Appendix 1: Research Participants

Gender	Occupation	Firm	Division	Children	Reference
Female	Partner	Big 4	Business Advisory Services	3	Partner
Female	Executive Director	Big 4	Tax	1	Senior
Female	Senior Manager	Big 4	Audit	0	Senior
Female	Senior Accountant	Large firm	Business Advisory Services	0	Junior
Female	Financial Accountant	Corporate	Accounting	0	Junior
Female	Accountant 2 (AC2)	Big 4	Audit	0	Junior
Female	Graduate Accountant	Big 4	Business Advisory Services	1	Grad
Female	Ex Senior Manager now Accounting Education	Big 4 Education	Audit	3	Ex-Senior
Male	Ex Partner Consultant	Big 4 Small firm	Audit	2	Ex-Partner
Male	Manager	Large firm	Business Advisory Services	0	Manager

Appendix 2: Interview Guide

A. Career History

1. Can you please tell me about yourself and how your career has evolved to where you are now?
2. How do you feel about your career advancement?
3. Looking back on your career (including your time as a student), what events or experiences stand out or are important to you?
4. How did these things influence you?
5. What other factors or events have influenced your career?
6. What factors have contributed to your success?
7. If you could, is there anything you would like to change that has happened in your career so far?

B. Career Goals

8. Before you started working (i.e. when you were at school or university) what were your career goals?
9. How have your goals changed over time and can you think of any reasons why they have changed?
10. What motivates you to achieve your goals?
11. Have you faced any obstacles in reaching your goals and what are they?
12. How has the organisation helped you in achieving your goals?

C. The Glass Ceiling

The glass ceiling is a barrier which “prevent[s] women from rising to positions of power or responsibility within their employing organisation” (Gammie et al, 2007).

13. What is your perception of the glass ceiling in accounting?
14. Why do you have this opinion?

If the interviewee still thinks the glass ceiling exists:

15. Why do you think the glass ceiling (particularly in accounting) still appears to exist?
16. What factors do you believe contribute to the glass ceiling (particularly in accounting)?
17. Why do you think women in accounting are not reaching the top or the higher positions within accounting firms or the accounting profession?
18. Why do you think some women are leaving accounting firms and the accounting profession?
19. How do you think the glass ceiling in accounting has changed over time and why?
20. How does the treatment of women in your firm compare to other firms you are aware of?
21. Do you see the glass ceiling as a problem? Why? / Why not?
22. How have your goals been affected by your perception of the glass ceiling?
23. How do you think your career has been affected by the glass ceiling?
24. How do you think you have been personally affected by the glass ceiling?